

and parliamentary leadership, which contributes to that country's self-imposed isolation.

In addition, this bill would impose sanctions against the Lukashenka regime, and deny high-ranking officials of the regime entry into the United States. Strategic exports to the Belarusian Government would be prohibited, as well as U.S. Government financing, except for humanitarian goods and agricultural or medical products. The U.S. Executive Directors of the international financial institutions would be encouraged to vote against financial assistance to the Government of Belarus except for loans and assistance that serve humanitarian needs.

The bill would require reports from the President concerning the sale or delivery of weapons or weapons-related technologies from Belarus to rogue states.

Mr. Speaker, finally, it is my hope that this bill would help put an end to the pattern of clear, gross and uncorrected violations of OSCE commitments by the Lukashenka regime and will serve as a catalyst to facilitate Belarus' integration into democratic Europe in which democratic principles and human rights are respected and the rule of law is paramount. The Belarusian people deserve our support as they work to overcome the legacy of the past and develop a genuinely independent, democratic country based on the rule of law and democratic institutions.

TRIBUTE TO THE WEBSTER HIGH SCHOOL FOOTBALL TEAM

HON. JAMES T. WALSH

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 13, 2003

Mr. WALSH. Mr. Speaker, I rise today to congratulate the Webster Schroeder High School Men's Varsity Football Team for winning the Class AA New York State Football Championship and for their outstanding efforts throughout this past season.

With great patience, courage, and dedication the Webster Warriors came together this season to capture the New York State Title, 28-7 against the Shenendehowa High School Football Team. The Webster Warriors, ranked eighth in Eastern Region Football, have continued their 19 game winning streak, the third longest in the state, with a perfect 13-0 season.

Through teamwork and determination the Warriors have established themselves as fierce competitors in AA Football. The team has stayed focused on its goals and has not let anyone stand in its way towards reigning at the top of the division.

On behalf of the people of the 25th District of New York, it is my honor to congratulate the Webster Schroeder High School Football Team and their coaching staff on their Class AA State Football Championship. With these remarks, I would like to recognize the following players and staff. Andrew Fichera, Mike Smith, Justin Costanza, Mike Kaplun, Ray Jones, Joe Aquilina, Dave Serinis, RJ Kelly, Eddie Paffendorf, John Piccone, Jack Mooney, Mike Mahoney, Janney Appell, Dave Dodge, Lee Williams, Mike Stencil, Carl Garritano, Phil Galletto, Jeremy Powers, Mitch Pawluk, Mike Ruggieri, Steve Caezza, Mike Hughes, Marco Falletta, Joe Nacca, Jim Mikolajko,

Chris Joyce, Greg Pitts, Khyle Petrie, Andrew Hughes, Bryan Lehrer, Ryan Johnson, Aaron Frank, Craig Avalone, Jimmy Johnson, Brandon Mack, Rob Herman, Melood Abugasea, Mike Yokopovich, Chris Massaro, Mark Dyroff, Steve Jonas, Dave Burgess, Joe Powell, Chris McClurg, Brian Caston, Justin Schifano, Russ Corona, Steve Hollis, Jeff Bucciarelli, Evan McConnell, Chad Costanza, Brian Mack, Billy Bulmahn, Mark Chavoustie, Head Coach Anthony Bianchi, and Assistants Jim Bellucco, Dave Howlett, Chris Urban, Jim Cleveland, Jim Fichera, and Vito Torregiano.

IN HONOR OF HECTOR M. CORCHADO, RECIPIENT OF THE HISPANIC AMERICAN GOOD SCOUT AWARD

HON. ROBERT MENENDEZ

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 13, 2003

Mr. MENENDEZ. Mr. Speaker, I rise today to honor Councilman Hector Corchado who was honored on February 7th at the Hispanic American Good Scout Award Dinner at the Robert Treat Hotel in Newark, New Jersey.

A longtime resident of Newark, Councilman Corchado has proven himself to be an effective and dedicated member of his community. Elected to the City Council in 2002, Mr. Corchado began his career in the Newark Police Department over 14 years ago, where he served as a detective and sergeant in the Community Affairs Division. A natural leader in the Police Department, he went on to become deputy mayor of Newark before serving on the City Council.

Committed to improving the lives of Newark citizens, Mr. Corchado has been extensively involved with community organizations throughout Newark: he has organized neighborhood clean-up projects, coordinated Block Associations to work with other community groups, and assisted small businesses and churches with smart-growth development. While with the Newark Police, he developed a system now used to track and identify gang activity. He also helped draft legislation to ensure fair participation of local contractors and businesses in Newark.

Councilman Corchado has participated in the Leadership Newark Program and served as a member to the Essex County Commission on Unity.

Today, I ask my colleagues to join me in honoring Hector Corchado for his dedicated service to his community and for his unwavering commitment to improving the lives of his fellow citizens.

THE ARTISTS' CONTRIBUTION TO AMERICAN HERITAGE ACT

HON. AMO HOUGHTON

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 13, 2003

Mr. HOUGHTON. Mr. Speaker, I am pleased to join my colleague from Maryland, Mr. CARDIN, together with a bipartisan group of our colleagues, in introducing the "Artists' Contribution to American Heritage Act of

2003." The bill would alleviate an unfairness in the tax law as it applies to charitable donations of property by the taxpayer/creator and significantly enhance the ability of museums and public libraries to acquire important original works by artists, writers and composers, and ensure the preservation of these works for future generations. The proposed legislation is the same as we introduced in the 106th and 107th Congresses, except for advancing the effective date by a year.

Since 1969, the law has provided that the creator of the artistic property is only allowed a charitable deduction equal to the cost of materials that went into the property. For example, an established artist who donates a painting to the local museum is allowed a deduction for the cost of the canvas, brushes and paint, etc. used to produce the painting. Of course, these amounts are de minimus. There is no real tax incentive to contribute such works of art for the public to enjoy. In fact, the tax law works in the other direction. It makes more financial sense to the creator to sell his or her work. If a collector or art buff buys a painting that appreciates over time, because the artist becomes well established or was a known and collected artist when the painting was purchased, the collector is allowed a deduction for fair market value when the painting is contributed to the local museum. This is the fairness issue.

Before 1969, the artists/taxpayers received the same treatment—the deduction was based on fair market value. The law was changed, primarily because of the perception that some taxpayers were taking advantage of the law through less than accurate valuations of their charitable gifts. After the law was changed in 1969, gifts of donor generated art work (paintings, manuscripts, compositions, artistic and historically significant correspondence and papers) to qualifying charitable organizations and governmental entities dropped significantly. Creators were more likely to sell their works than to contribute them. The situation has not improved over the years.

There have been significant changes in the valuation process since 1969. All taxpayers making charitable contributions of art work (other than donor generated art work) are required to: (a) provide and/or retain relevant information as to the value of the gift, (b) provide appraisals by qualified appraisers or, in some cases, (c) subject them to review by the IRS's Art Advisory Panel, depending on the dollar amount of the contribution. These changes would apply to creator-donated property under our proposal.

In addition to the valuation safeguards already in the law, our proposal would add additional protections to prevent abuse. These include the following: (a) limiting the value of the deduction to the amount of income the creator received from similar property and/or similar activities, (b) providing that the deduction can only be claimed in the year of contribution, i.e. the carry over rules do not apply, (c) limiting the deduction to property created at least 18 months before the contribution, (d) limiting the deduction to gifts related to the purpose of the institution which receives it, and (e) excluding contributions of property (letters, memos, etc.) created by taxpayers in their role as employees or officers of an organization.

The benefit to the nation when artists are encouraged to contribute their work during their lifetime cannot be overemphasized. It allows the public, historians, scholars and others